

IN THE SPECIFICATION:

Please amend the title as follows:

~~MAGNETIC HEAD COIL STRUCTURE AND METHOD FOR
MANUFACTURING THE SAME METHOD FOR MANUFACTURING
A MAGNETIC HEAD COIL STRUCTURE AND/OR POLE TIP
STRUCTURE~~

Please amend lines 6 and 7 on p. 1 as follows:

This application is a divisional of ~~co~~pending U.S. Patent Application No.
10/115,414, filed April 02, 2002, now U.S. Patent No. 6,901,653, issued June 7, 2005.